

**PARISH OF ASCENSION**

**SPECIAL INDEPENDENT AUDITORS' REPORTS**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 2000, and have issued our report thereon dated May 31, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2  
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.



## Compliance

As part of obtaining reasonable assurance about whether the **PARISH OF ASCENSION's** general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 99-10 and 98-1.

## Internal Control Over Financial Reporting

In planning and performing our audit, we considered the **PARISH OF ASCENSION's** internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the **PARISH OF ASCENSION**, in a separate letter dated May 31, 2001.

This report is intended solely for the information and use of the Parish Council and management, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

Baton Rouge, Louisiana  
May 31, 2001





## INDEPENDENT AUDITORS' REPORT ON PARISH SYSTEM OF ROAD TRANSPORTATION

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 2000, as listed in the table of contents, and have issued our report thereon dated May 31, 2001.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2  
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the **PARISH OF ASCENSION**, is the responsibility of the Parish of Ascension's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Parish of Ascension's compliance with Louisiana Revised Statutes 48:751-760, the Parish Transportation Act, relating to the adoption of a parish system of road administration. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance with the provisions of the Parish Transportation Act.

This report is intended solely for the information and use of the Parish Council and management, and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Facech + Winkler LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 31, 2001





**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

**Compliance**

We have audited the compliance of the **PARISH OF ASCENSION**, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The **PARISH OF ASCENSION**'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the **PARISH OF ASCENSION**'s management. Our responsibility is to express an opinion on the **PARISH OF ASCENSION'S** compliance based on our audit.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2  
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.



We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH OF ASCENSION's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish of Ascension's compliance with those requirements.

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2000.

#### **Internal Control Over Compliance**

The management of the **PARISH OF ASCENSION** is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish of Ascension's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Parish Council and management, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*French & Winkler LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 31, 2001



# PARISH OF ASCENSION

Donaldsonville, Louisiana

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2000

### 1) Summary of Auditors' Results:

- A) The type of report issued on the general purpose financial statements: **Unqualified opinion**
  - B) Reportable conditions in internal control were disclosed by the audit of Financial Statements: **None**  
Material weaknesses: **None**
  - C) Noncompliance which is material to the general purpose financial statements: **None**
  - D) Reportable conditions in internal control over major programs: **None**
  - E) The type of report issued on compliance for major programs: **Unqualified opinion**
  - F) Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: **None**
  - G) Major programs:
    - U.S. Department of Housing and Urban Development
    - Department of Housing and Community Affairs
    - Section 8 Housing - Existing/Parish
    - C.F.D.A. 14.855
  - H) Dollar threshold used to distinguish between Type A and Type B programs: **\$ 300,000**
  - I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No**
- 2) Findings relating to the financial statements reported in accordance with Government Auditing Standards: **See 99-10 and 98-1**

- 3) Findings and questioned cost relating to federal awards: **None**



## **PARISH OF ASCENSION**

Donaldsonville, Louisiana

### **SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2000

#### **99-1 Collateral Pledges of Cash and Investments (Resolved)**

##### **Prior Year Finding:**

During the year ended December 31, 1999, we reported that deposits held with banks in excess of federal depository insurance limits were not adequately secured. These deficiencies were generally at least once per month through September, 1999.

We recommended that the Parish should return to its prior policy of monitoring cash balances daily with a matching of collateral pledged by its fiscal agent to verify the adequacy of security pledged to secure cash balances.

In October 1999, the Parish obtained additional collateral pledges from its financial institution to adequately address unsecured balances noted in the previous year. In addition, the cash was monitored on a daily basis to determine cash collateral needs.

Our tests did not reveal any such deficiencies in 2000. As a result, the matter is considered resolved.

#### **99-2 Section 8 Program (Resolved)**

##### **Prior Year Finding:**

The following was discovered with regards to the Section 8 program administered by the Parish during the year ended December 31, 1999:

- Some participants in the program received rental assistance while not being eligible to participate in the program. Additionally, the Parish did not maintain adequate records, such as an accounts receivable subsidiary ledger, to reflect amounts due.

As a result of our recommendation, the Parish began to maintain detailed records of amounts due and payments made by program participants for ineligible benefits received, along with appropriate coordination from the program administrator.

- The Parish held excess funds, approximately \$108,000, relative to the expenditures for the Section 8 program at December 31, 1999. The program's cash held at December 31, 2000 was within guidelines required by the federal awarding agency.

As a result, these matters are considered resolved.



### **99-3 Public bid law (Resolved)**

#### **Prior Year Finding:**

Based on our test of expenditures that were subject to the public bid law in 1999, the following was determined:

- A \$14,224 purchase of computer equipment during 1999 did not contain evidence that three quotations were obtained to satisfy the requirements of the public bid law.
- Recurring purchases of fuel were obtained from obtaining three quotations on a monthly basis from local fuel distributors. State law requires public advertisement.

We recommended that the Parish adhere to the public bid law with purchases exceeding \$7,500.

Secondly, in May 2000, the Parish advertised for bids for the purchase of fuel. The advertised bid met the requirements of the public bid law. Our tests of purchases in 2000 revealed no instances of noncompliance with the public bid law. As a result, this matter is considered resolved.

### **99-4 Supervision of Financial Management (Resolved)**

#### **Prior Year Finding:**

During 1999 we reported that there had been changes in the supervisory personnel responsible for the financial records of the Parish. The purpose of the change has been to upgrade the skill base within the Finance Department with the objective of employing more advanced accounting technology appropriate to the needs of Ascension Parish with its historical and projected growth.

During 1999, the Parish upgraded its computer capabilities, both as to hardware and software. The purposes of the upgrade included expanding the use of technology to accounting functions.

In general, deficiencies were identified that related to procedures that previously had functioned in a satisfactory manner or an inability to implement new programs that represented enhancements to the accounting process. During the year ended December 31, 2000, the Parish assigned appropriate personnel to manage financial responsibilities of the Parish in an effective manner.

As a result, this matter is considered resolved.



#### **99-5 Utilization of the computerized accounting system (Resolved)**

##### **Prior Year Finding:**

We previously reported that the staff of the Finance Department was not appropriately knowledgeable concerning the computer accounting system used by the Parish. The staff has taken a trial and error approach to processing transactions and generating data from the system. The results were inefficient and ineffective management of the financial statement reporting area.

The Parish assigned new finance staff members to manage this essential area in 2000. The staff has explored the capabilities of the accounting system and has maintained accounting records in an appropriate manner.

As a result, this matter is considered resolved.

#### **99-6 Timeliness and accuracy of financial statement preparation and presentation (Resolved)**

##### **Prior Year Finding:**

The financial statements prepared by the Finance Department for 1999 were not prepared timely or accurately on an interim or year-end basis.

The lack of timely financial statements resulted from the previous staff's inability to adequately implement the accounting package utilized in 1999 and lack of urgency to prepare financial statements on a monthly basis.

During 2000, the Finance department developed procedures that established a time frame for completion of the financial statements. The new time frame allows for review of the financial statements prior to the presentation to the Finance Committee and for them to be presented to the Finance Committee at its monthly meeting.

As a result of these actions, this matter is considered resolved.

#### **99-7 Cash management (Resolved)**

##### **Prior Year Finding:**

During 1999 our findings related to management of cash (and investments) held by the Parish are as follows:

- Daily cash management – The Parish had a procedure to monitor cash position on a daily basis. During 1999, this procedure was discontinued. During 2000, the previously utilized procedure was implemented. Subsequent to our recommendation, the Parish monitored its cash position on a daily basis.



- Cash collateral management –Funds in excess of FDIC insurance limits are required to be collateralized by obtaining pledged securities from the Parish's fiscal agent. The Parish addressed this matter during 2000. Additional security pledges were obtained from its financial institution and collateral requirements were monitored on a daily basis.
- Cash reconciliations – Cash reconciliations were prepared incorrectly and untimely. Secondly, the procedures in place were inadequate to properly reconcile cash on a monthly basis with recorded amounts in the general ledger. The Parish implemented procedures during 2000 to prepare cash reconciliations on a monthly basis and in a timely manner. The reconciliation includes comparison to recorded amounts in the financial statements of the Parish.

As a result of the action taken by Parish management, this matter is considered resolved.

#### **99-8 Accounts payable and encumbrance recording (Resolved)**

##### **Prior Year Finding:**

Three observations were made concerning the recording of accounts payable and encumbrances during 1999. They were as follows:

##### **Accounts payable recordation**

At December 31, 1999, an adjustment was needed to record approximately \$765,000 in contractor, engineering and legal fees incurred during the year. The expenditures were not reported on the financial statements prepared by the Parish. No such entries were required for the year ended December 31, 2000.

##### **Duplicate vendor payments**

Duplicate vendor payments occurred during 1999. Such payments were discovered upon return of the duplicate payment by the vendor. The Finance office reviewed the occurrence and determined that overpayments were the result of disbursing funds by manual checks in certain instances. The practice of disbursing funds by manual check was terminated. No additional duplicate vendor payments were discovered during 2000.

##### **Encumbrance recording**

Based on our review of the open encumbrances (approximately \$762,500) listed (654 records) as of September 21, 1999, 18 errors associated with either an inappropriate dating of purchase order changes or finalization of a purchase order prior to its actual completion were noted. The errors resulted in the understatement of encumbrances by \$9,220. We reported this occurrence to the Finance Department with subsequent corrections. No such errors were discovered during 2000.



## **99-9 – Recreation Funds (Resolved)**

### **Prior Year Finding:**

The following was reported in 1999 relating to funds collected by various athletic associations for sporting activities conducted at Parish recreation facilities:

- The Ascension Youth Softball Association experienced a theft of approximately \$22,000. As a result, approximately \$5,300 of registration fees designated for the Parish was owed at December 31, 1999. The Parish resolved this issue with the Association under the direction of the Parish attorney. The agreement involved cash and services provided to the Parish to satisfy the debt owed.
- The AYBA Basketball Association failed to remit to the Parish approximately \$18,000 in fees collected for the 1999 and 2000 seasons. On June 6, 2000, the amounts due from the AYBA Basketball Association were received.

These matters are considered resolved.

## **99-10 Louisiana Environmental Quality Act**

### **Prior Year Finding:**

In May 2000, the Louisiana Department of Environmental Quality (DEQ) issued compliance orders relating to three sewer systems operated by the Parish. The orders cite non-filing of required discharge monitoring reports (DMRs). The finding is in violation of the Louisiana Environmental Quality Act. The Parish subsequently filed the DMRs in June 2000. However, no sampling was undertaken at two of the systems. The third system (Sewer District No. 6) was under construction and no discharge of treated water was made.

The sewer systems cited were:

- Butch Gore Ball Park
- Ascension Parish Jail
- Country Ridge Subdivision (Sewer District No. 6)

During 2000, the Parish constructed a sewer treatment system for Sewer District No. 6. The DEQ order related to the permit issued for the new system. As a result, no discharge of treated water has been made in 2000. The Parish has filed the DMRs as requested. Additionally, the sewer treatment system was operational in February 2001. The DMRs have been filed as ordered by DEQ.

The system at Butch Gore Ball Park was closed during most of 2000. As a result, no discharge of treated water occurred. However, the Parish filed the DMRs as required by DEQ. The system was non-operational primarily for mechanical problems that have since been corrected.



The DMR's for the Ascension Parish Jail have been filed in accordance with the DEQ order. However, the system is in need of various modifications to discharge treated water in compliance with the permit issued by DEQ.

Based on the monitoring reports taken by the Parish, the systems at Sewer District No. 6 and the Ascension Parish Jail were discharging treated water in violation of law. As a result, the Parish has hired sewer treatment operating consultants to assist with identifying the problems with each system and developing the action needed to resolve the issue.

The DEQ has not responded to the Parish on the compliance orders.

**Recommendation:**

The Parish should adhere to the compliance orders and the Louisiana Environmental Quality Act for the sewer systems operated, in addition to, operating the system in accordance with environmental regulations.

**Management's corrective action plan:**

Management intends to timely submit the required DMRs in the future and has assigned the Parish engineer the responsibility of testing, reporting and timely submitting these reports. In addition, the Parish has employed an independent contractor to collect samples, have these samples analyzed, and complete the DMRs for delivery to the Parish engineer for timely submission. Additionally, various alternatives are being explored concerning operating the systems in accordance with environmental regulations.

**98-1 Clean Water Act and the National Pollutant Discharge Elimination System program**

**Prior Year Finding:**

The United States Environmental Protection Agency (EPA) issued an administrative order concerning a wastewater treatment system operated by the Ascension Parish Sewerage District No. 6. The order cites the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports. The findings are violations of the Clean Water Act and the National Discharge Elimination System program from January 1992 through 1998. The Parish entered into a consent agreement with EPA in October 1999 to settle the matters cited above. In accordance with the consent agreement, the Parish has agreed to commit \$375,000 to construct a sewer treatment system to replace the non-compliant system currently in place. In addition, the Sewer District No. 6 Board of Directors was abolished in August 1999. Finally, the Parish incurred a fine of \$18,000 as a result of this violation. The system construction was essentially completed at year-end. However, the system is not been placed on-line as of the date of this report.

Additionally, the EPA issued another administrative order in February 2001 citing noncompliance with the same matters as discussed above. The Parish subsequently met with EPA officials to resolve matters identified. The EPA has not issued its administrative order at this time.



**Recommendation:**

We recommend that the Parish adhere to the consent agreements entered into with EPA. In addition, the Parish should submit the required reports to EPA in an accurate and timely manner.

**Management's corrective action plan:**

Management intends to adhere to the consent agreement with the EPA. In addition, the new sewer system was operational in February 2001. The Parish expended approximately \$400,000 on the sewer treatment system and considers this appropriation an example of its commitment to resolving this matter.

Finally, the Parish is committed to adhering to the Clean Water Act and the national pollutant discharge elimination system program.

FORM **SF-SAC**  
(8-97)U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS  
ACTING AS COLLECTING AGENT FOR  
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on  
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN TO**Single Audit Clearinghouse  
1201 E. 10<sup>th</sup> Street  
Jeffersonville, IN 47132**PART I GENERAL INFORMATION** *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission mm/dd/yy 12/31/00		2. Type of Circular A-133 audit 1 <input checked="" type="checkbox"/> Single audit      2 <input type="checkbox"/> Program-specific audit	
3. Audit period covered 1 <input checked="" type="checkbox"/> Annual      3 <input type="checkbox"/> Other - Months 2 <input type="checkbox"/> Biennial		4. Date received by Federal clearinghouse	
5. Employer Identification Number (EIN) a. Auditee EIN      726000096      b. Are multiple EINs covered in this report? 1 <input type="checkbox"/> Yes      2 <input checked="" type="checkbox"/> No			
<b>6. AUDITEE INFORMATION</b>		<b>7. AUDITOR INFORMATION</b> <i>(To be completed by auditor)</i>	
a. Auditee name PARISH OF ASCENSION		a. Auditor name FAULK & WINKLER, LLC	
b. Auditee address (Number and street) Street P. O. BOX 351  City DONALDSONVILLE State LA      ZIP Code 70346		b. Auditor address (Number and street) Street 6811 JEFFERSON HWY  City BATON ROUGE State LA      ZIP Code 70806	
c. Auditee contact Name GWEN B. LEBLANC  Title CHIEF FINANCIAL OFFICER/TREASURER		c. Auditor contact Name ARTHUR E. FAULK, III  Title PARTNER	
d. Auditee contact telephone 225-473-4815		d. Auditor contact telephone 225-927-6811	
e. Auditee contact FAX (Optional)		e. Auditor contact FAX (Optional) 225-932-0000	
f. Auditee contact E-mail (Optional)		f. Auditor contact E-mail (Optional) bfaulk@fw-cpa.com	



**g. AUDITEE CERTIFICATION STATEMENT** - This is to certify that, to the best of my knowledge and belief, the auditee has:

(1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official *Gwen LeBlanc* Date Month Day Year *5-31-01*

Name/Title of certifying official  
*Gwen LeBlanc, Chief Financial Officer*

**g. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor *Faulk + Winkler, LLC* Date Month Day Year *5/31/01*

## PART I GENERAL INFORMATION - Continued

8. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

1 ☐ Cognizant agency 2 ☒ Oversight agency

9. Name of Federal cognizant or oversight agency for audit. (Mark (X) one box)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input type="checkbox"/> Federal Emergency Management Agency        | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input type="checkbox"/> Agriculture                                    | 39 <input type="checkbox"/> General Services Administration            | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input type="checkbox"/> Health and Human Services                  | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development   | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services              | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input type="checkbox"/> Education                                      | 04 <input type="checkbox"/> Inter-American Foundation                  | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                   | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input type="checkbox"/> Environmental Protection Agency                |  |   | <input type="checkbox"/> Other - Specify:                    |

## PART II FINANCIAL STATEMENTS (To be completed by auditor)

1. Type of audit report (Mark (X) one box)
- 1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion
2. Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No
3. Is a reportable condition disclosed? 1 ☐ Yes 2 ☒ No -SKIP to Item 5
4. Is any reportable condition reported as a material weakness? 1 ☐ Yes 2 ☐ No
5. Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No



**PART III FEDERAL PROGRAMS (To be completed by auditor)**

1. Type of audit report on major program compliance

- 1 ☒ Unqualified opinion    2 ☐ Qualified opinion    3 ☐ Adverse opinion    4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §.520(b)?

\$300,000

3. Did the auditee qualify as a low-risk auditee (§.530)?

- 1 ☐ Yes    2 ☒ No

4. Are there any audit findings required to be reported under §.510(a)?

- 1 ☒ Yes    2 ☐ No

5. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- |  |  |   |  |
|--|--|---|--|
| 01 <input type="checkbox"/> African Development Foundation                 | 83 <input checked="" type="checkbox"/> Federal Emergency Management Agency | 16 <input type="checkbox"/> Justice                                       | 08 <input type="checkbox"/> Peace Corps                      |
| 02 <input type="checkbox"/> Agency for International Development           | 34 <input type="checkbox"/> Federal Mediation and Conciliation Service     | 17 <input type="checkbox"/> Labor   | 59 <input type="checkbox"/> Small Business Administration    |
| 10 <input checked="" type="checkbox"/> Agriculture                         | 39 <input type="checkbox"/> General Services Administration                | 43 <input type="checkbox"/> National Aeronautics and Space Administration | 96 <input type="checkbox"/> Social Security Administration   |
| 11 <input type="checkbox"/> Commerce                                       | 93 <input checked="" type="checkbox"/> Health and Human Services           | 89 <input type="checkbox"/> National Archives and Records Administration  | 19 <input type="checkbox"/> State                            |
| 94 <input type="checkbox"/> Corporation for National and Community Service | 14 <input checked="" type="checkbox"/> Housing and Urban Development       | 05 <input type="checkbox"/> National Endowment for the Arts               | 20 <input type="checkbox"/> Transportation                   |
| 12 <input type="checkbox"/> Defense  | 03 <input type="checkbox"/> Institute for Museum Services                  | 06 <input type="checkbox"/> National Endowment for the Humanities         | 21 <input type="checkbox"/> Treasury                         |
| 84 <input checked="" type="checkbox"/> Education                           | 04 <input type="checkbox"/> Inter-American Foundation                      | 47 <input type="checkbox"/> National Science Foundation                   | 82 <input type="checkbox"/> United States Information Agency |
| 81 <input type="checkbox"/> Energy   | 15 <input type="checkbox"/> Interior                                       | 07 <input type="checkbox"/> Office of National Drug Control Policy        | 64 <input type="checkbox"/> Veterans Affairs                 |
| 66 <input checked="" type="checkbox"/> Environmental Protection Agency     |  |   | 00 <input type="checkbox"/> None                             |
|  |  |   | <input type="checkbox"/> Other - Specify:                    |



**PART III FEDERAL PROGRAMS - Continued****6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR****7. AUDIT FINDINGS AND QUESTIONED COSTS**

CFDA number <sup>1</sup> (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement <sup>2</sup> (b)	Amount of questioned costs (c)	Internal control findings <sup>3</sup> (d)	Audit finding reference number(s) (e)
83.156	EMERGENCY MANAGEMENT ASSISTANCE PROJECT	\$22,077	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
14.231	EMERGENCY SHELTER	\$11,571	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
14. UNKNOWN	COMMUNITY PLANNING AND DEVELOPMENT	\$51,522	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	\$91,317	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
84.186	GOVERNOR'S SAFE AND DRUG FREE PROGRAM	\$92,544	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
14.855	SECTION 8 HOUSING	\$311,752	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
14.228	COMMUNITY DEVELOPMENT BLOCK GRANT	\$41,830	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	O	\$N/A	1 <input type="checkbox"/> A 2 <input type="checkbox"/> B 3 <input checked="" type="checkbox"/> C	N/A
<b>TOTAL FEDERAL AWARDS EXPENDED</b>		<b>\$622,613</b>	<b>IF ADDITIONAL LINES ARE NEEDED, PLEASE REFER TO THE INSTRUCTIONS FOR OMB CIRCULAR A-133 WORD PROCESSING TEMPLATE</b>				

<sup>1</sup> Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.<sup>2</sup> Type of compliance requirement (Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)

- A. Activities allowed or unallowed  
 B. Allowable costs/cost principles  
 C. Cash management  
 D. Davis - Bacon Act  
 E. Eligibility  
 F. Equipment and real property management  
 G. Matching, level of effort, earmarking  
 H. Period of availability of funds  
 I. Procurement  
 J. Program income  
 K. Real property acquisition and relocation assistance  
 L. Reporting  
 M. Subrecipient monitoring  
 N. Special tests and provisions  
 O. None

<sup>3</sup> Type of internal control findings (Mark (X) all that apply)

- A. Material weaknesses  
 B. Reportable conditions  
 C. None reported